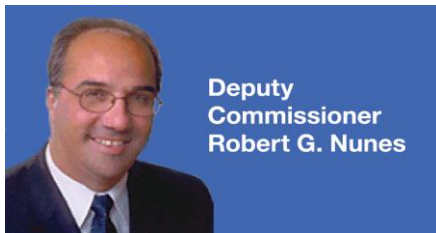


A Publication of  
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Division of Local Services

# City & Town

Amy Pitter, Commissioner • Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs



Deputy  
Commissioner  
Robert G. Nunes

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## Last Chance to TAP into DLS!

Enlistment of cities and towns in the Taxpayer Assistance Program (TAP), our new program designed to assist communities in setting their property tax rates in November rather than in December, will close on Friday, May 23rd. If your community wants to learn more about how DLS can assist your city or town in achieving an earlier setting of the property tax rate through TAP, please contact DLS Deputy Commissioner Robert G. Nunes at [nunesr@dor.state.ma.us](mailto:nunesr@dor.state.ma.us) or at (617) 626-2381.

## BLA Hires Two New Field Advisors

Bob Bliss - DLS Regional Manager and Director of Strategic Planning



Bureau of Local Assessment (BLA) Bureau Chief Joanne Graziano has announced that with the hiring of two new BLA field advisors, Bruce Morgan (left in photo) and Steven T. McCarthy (right in photo), BLA is now fully staffed.

Morgan and McCarthy are filling vacancies created by the promotions

of Scott Santangelo and Steve Sullivan to BLA field supervisor positions.

"I am particularly pleased with the depth of experience that Bruce and Steve bring to BLA. They are very familiar with what we do from their previous interactions with BLA and they are a great addition to our team," Graziano said.

Both Morgan and McCarthy have extensive experience in local government as assessors and in private business as well as credentials including the designation of Massachusetts Accredited Assessor from the Massachusetts Association of Assessing Officers (MAAO). Morgan has also served as an instructor for the MAAO.

McCarthy, who lives in Hopkinton with his wife and two children, will cover communities in Bristol and Dukes counties ranging from North Attleborough, Mansfield, Easton and Brockton south to Westport and Wareham, as well as Gosnold and towns on Martha's Vineyard. He is assigned to the DLS Boston office.

A graduate of the University of Massachusetts Dartmouth, McCarthy began his assessing career as a deputy assessor in Hopkinton in 2007. Three years later, he was hired as Principal Assessor for the Town of Wrentham. Prior to working in assessing, McCarthy owned his own business which involved buying and renovating residential property for resale or rent and prior to that worked as a general contractor for a large real estate developer from 1995-2000.

Morgan, who with his wife has raised three sons in their Stow home, will cover communities in Worcester and Middlesex counties from Pepperell along the New Hampshire border south to Douglas on the Rhode Island border. He is assigned to the DLS Worcester office.

A graduate of the University of Massachusetts Amherst, Morgan has worked as a residential and commercial real estate appraiser and later operated his own company, Harvard Appraisal Services, from 1999-2008. He worked as an associate assessor for the Regional Resources Group from 2006-2010, then moved to local government assessing in the towns of Wayland and Bedford before his appointment as Senior Assessor in the town of Lexington.

## **DLS Offers New Technical Assistance Services**

### **Technical Assistance Section**

We are pleased to announce that the Division of Local Services has redesigned its long-standing and successful technical assistance program. Our goals in doing this are to reach more communities with these services, to provide more targeted recommendations, and to

do so within a shorter time frame.

Financial management reviews in the past have typically included a comprehensive review of government structure, financial operations and fiscal health among other things. With the redesigned program, we will continue to review these fundamental municipal issues through on-site interviews and analysis, but the process will allow local officials to: 1.) self-identify areas where assistance is needed or can have the most positive impact, or 2.) rely on DLS to assist in defining the focus of the analysis through an on-site assessment process.

If you think your community might benefit from this new program, whether you have in mind an area of focus or would like assistance in determining which services best meet your needs, we are available to conduct telephone or on-site meetings with local officials to decide the most appropriate course of action.

Examples of the types of technical assistance services that the Division plans to offer are listed below:

- 1. Review Financial Operations** - We will review your core financial operations (or a single financial office) and, where necessary, make recommendations for improvement based on sound management practices.
- 2. Assess Financial Condition/Fiscal Health** - We will assess your community's financial condition through the use of a scorecard and offer suggestions to improve the long-term outlook and strengthen fiscal health and flexibility.
- 3. Analyze Government Structure** - We will analyze your current government structure and provide recommendations designed to improve the day-to-day management and the level of accountability across your municipal government.
- 4. Prepare Costing Study/Determine Indirect Costs** - We will determine the full cost of providing a particular service such as water or sewer or analyze the indirect costs in an enterprise fund to determine if they are appropriate.
- 5. Evaluate Information Technology Systems** - We will evaluate your Information Technology systems to identify areas of potential risk and provide recommendations to ensure that systems are performing efficiently, that important data can be restored in the event of a disaster and that systems are adequate and secure for the future.
- 6. Explore Feasibility of Regionalizing/Consolidating Services** - We will explore the feasibility of regionalizing or consolidating government services either within a community or where two or more

communities are involved.

**7. Examine Specific or Emerging Problems** - We will review various issues that may have created financial problems for your community including those that have impacted a timely certification of property values, setting a timely tax rate or that have been raised by your auditors in the management letter.

To schedule a consultation, please call Rick Kingsley at 617-626-2376 or send an email to [kingsleyf@dor.state.ma.us](mailto:kingsleyf@dor.state.ma.us). All requests for technical assistance services should come from your chief executive officers (usually the board of selectmen or mayor in most communities).

Please visit the [Technical Assistance Services](#) webpage to read recent reports and view other resources.

## Antiquated Titles

**Tony Rassias - Bureau of Accounts Deputy Director**

Today's cities and towns exercise many oversight and regulatory functions, which isn't to say that 200 years ago they didn't. It's just that many of those functions from 200 or more years ago have slipped out of sight during the passage of time and societal change. Let's look at three of them.

1.) Ralph Waldo Emerson once held the title. So did William Cullen Bryant. Lesser known individuals like Joseph Wayte and Thomas Newhall saw to it in Malden, as did Dr. Israel Whiton in Winchendon and Allester Grime in Salem Village. Some of these names you know, others not so much, but all of them once held the title of **Hog Reeve**.

The job of the Hog Reeve, sometimes called the hog constables, swine ringers, hogreaf and hog wards, was to prevent or appraise damage caused by stray swine. Back some time, hogs could run loose provided they were collared and had rings in their noses, which reduced the amount of garden and crop damage. The owners of stray swine were fined for any damage caused, provided the damaged party had a proper fence. (Could one have claimed that they didn't heareth yon Town Crier hollereth the new law?) The swine were captured by the Hog Reeve and taken to the pound until they were claimed by their owner. The Hog Reeve could legally charge a small service fee.

It is written that the Hog Reeve was selected from amongst the newly married men in town. One town wrote that a person could not become a Hog Reeve until "[he experienced a change of heart.](#)" Another indicated that the position was facetious.

2.) They were the morals or religious police. It has been written that the only thing certain about them was that selectmen had to see to it that they were elected annually. They were the **Tythingmen**.

Their history goes way back to England when families were divided into groups of ten called "tithes" and were headed by a Tythingman who was responsible for their moral behavior. In the 1700s, they were an early form of police force, peacekeepers by way of informing a Justice of the Peace or the County Court of disorders or misdemeanors occurring in taverns and inns. Disorders such as excessive drinking, selling liquor without a license, gaming, dancing, or reveling could have resulted in tavern and inn keepers forfeiting their license. They reported those attending a music concert, sporting event or unnecessarily travelling on a Sunday. They patrolled the church watching for sleeping adults or disorderly boys and for their efforts could receive half of the fine paid.

By the mid-1800s and with the beginnings of community policing, opinions varied in some towns on the need and usefulness of electing Tythingmen. One town considered the Tythingmen as the ["most sedate and respectable men"](#) in the town. Another admitted that the Tythingmen weren't popular and their position wasn't very desirable. An Essex County town refused to elect a Tythingman until they were ordered by a sheriff to do so. Eventually, Selectmen and Constables took over the role of Tythingmen in places. All this begs the question; did the Tythingmen see their demise coming?

3.) If everyone was named either Cooper or Hooper, I wouldn't have to explain about staves, hoops, the chime, the bilge, a bung and withies. A cooper was a barrel-maker, the hooper was an assistant and the other words are all parts of a barrel. Barrels, casks, kegs and buckets were important years ago because so many dry and liquid goods were either stored or shipped in them.

Staves are the wooden pieces that make up the shape of the barrel and the hoops are the metal pieces that hold the wood together. It was important that the wood and hoops were properly made or else dry goods such as gunpowder would become moist and liquid goods such as water would escape. The **Culler of Staves and Hoops** was responsible for sorting through the staves and viewing the hoops to determine if they were properly made as required by law.

If your last name is Cooper (English), Tonnelier (French), Varelas (Greek), Cuypers (Dutch), Bednarski (Polish), Bodner (Yiddish), Toneleiro (Portuguese) or Bottai (Italian), your ancestors may have been barrel-makers!

*The author would like to thank Bob Bliss, Regional Offices Manager at the Division of Local Services, and Wikipedia for their assistance.*

## **DLS Publishes New Edition of *Municipal Bulletin 38***

The Division of Local Services has published an updated edition of *Municipal Bulletin 38: Laws Relating to Municipal Finance and Taxation*. The publication is a compilation of sections of the Massachusetts General Laws and Acts and Resolves that are of particular relevance to local government. The fully-indexed, 829-page *Bulletin 38* is updated through March 2014.

DLS will also be updating its supplemental document, a Legal Index for Municipal Officers, which will be available before the end of the month on the [DLS website under Publications](#). This user-friendly index is designed to enable local officials to quickly locate topics and the relevant statutes that commonly pertain to municipalities.

Copies of *Bulletin 38* are available for \$15 from the State House Bookstore (617-727-2834).

## **FY2015 Telephone & Telegraph Company Central Valuations**

Local boards of assessors will find the fiscal year 2015 telephone and telegraph company central valuations pursuant to M.G.L. Chapter 59, Section 39 on the our [website](#) effective May 15th, 2014. Also included is a memorandum to assessors about the FY2015 valuation as well as the valuation table used, the new growth figures, a list of company billing addresses and a list of filing companies that were not centrally valued and should be valued locally. The *Additional Landline Telephone and Telegraph Personalty by FCC Code* for each of the centrally valued telephone and telegraph companies by community is also available.

## **Sign Up Today for the DLS New Officials Finance Forum!**

The Department of Revenue's New Officials Finance Forum will be held on Thursday, June 5th at the Hall at Saint George in Worcester. This course is for recently elected or appointed local municipal finance officials. With an emphasis on the basics, it's designed to foster a team approach to municipal finance by developing an understanding of the responsibilities of the various offices as well as their interrelationships.

The day will begin with Deputy Commissioner Robert Nunes' opening remarks, an overview of the Division of Local Services and a presentation of ongoing stakeholder satisfaction efforts and



initiatives. Topics presented during this day-long seminar will include an overview of municipal government, the budget process, the tax recapitulation process and reserve and debt policies. We encourage municipalities to forward this information to any and all new officials who would benefit from attending.

Pre-registration is required. Please click the following for [the agenda](#) and [the registration form](#).

## **May Municipal Calendar**

<b>May 1</b>	<b>Taxpayer</b>	<b>Deadline for Payment of Semi-Annual and 4th Quarterly Tax Bill Without Interest</b> According to M.G.L. Ch. 59, Sec. 57, this is the deadline for receipt of the 2nd half actual tax payment, or the actual tax payment if an optional preliminary bill was issued. According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for the 4th Quarter tax payment.
<b>May 1</b>	<b>Treasurer</b>	<b>Deadline for Payment of Second Half of County Tax</b>
<b>May 1</b>	<b>Accountant/Treasurer</b>	<b>Notification of Amount of Debt Due in Next Fiscal Year</b> As required by M.G.L. Ch. 44, Sec. 16, the Accountant or Treasurer must notify the Assessors of all debt due in the next fiscal year because the municipality is required to pay its debts, appropriated or not.  Since all debt service must be paid, any debt service not covered by appropriations is added to the "Other Local Expenditures" category, found on 2 of the Tax Recapitulation Sheet. It is important that the Assessors have this information in order to avoid setting a tax rate lower than required and raising insufficient revenue to cover the municipality's

		expenditures.
<b>May 15</b>	<b>DOR/BLA</b>	<b>Commissioner Determines and Certifies Telephone and Telegraph Company Valuation</b>
<b>Final Day of Each Month</b>	<b>Treasurer</b>	<b>Notification of monthly local aid distribution.</b>  Click <a href="http://www.mass.gov/treasury/cash-management">www.mass.gov/treasury/cash-management</a> to view distribution breakdown.
To unsubscribe to City & Town and all other DLS Alerts, please click <a href="#">here</a> .		